

Component Unit - University of California

University of California is a state supported institution, which is legally separate from the State. The financial statements of the university have been prepared in conformity with GAAP as prescribed by the National Association of College and University Business Officers and the Governmental Accounting Standards Board and have been discretely presented in the State's general purpose financial statements.

University of California

Combining Balance Sheet

June 30, 1995
 (Amounts in thousands)

	Current Funds	Loan Funds
ASSETS		
Cash and pooled investments.....	\$ 1,834,630	\$ 44,068
Investments.....	—	—
Receivables (net).....	894,223	255,709
Due from other funds.....	—	—
Due from primary governments.....	223,542	—
Due from other governments.....	94,660	—
Inventory, at cost.....	94,810	—
Advances and loans receivable.....	142	—
Deferred charges.....	61,551	—
Fixed assets.....	—	—
Other assets.....	280,455	—
Total Assets.....	\$ 3,484,013	\$ 299,777
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts payable.....	\$ 982,917	—
Due to other funds.....	111,071	—
Advances from other funds.....	—	\$ 2,000
Deposits.....	174,412	—
Compensated absences.....	257,285	—
Mortgages and other borrowings.....	—	—
Net assets available for benefits.....	—	—
Capital lease obligations.....	—	—
Revenue bonds payable.....	—	16,299
Total Liabilities.....	1,525,685	18,299
Fund Equity		
Investment in general fixed assets.....	—	—
Fund Balances		
Reserved for other specific purposes.....	547,036	256,012
Undesignated.....	1,411,292	25,466
Total Fund Equity.....	1,958,328	281,478
Total Liabilities and Fund Equity.....	\$ 3,484,013	\$ 299,777

Endowment and Similar Funds	Plant Funds	Retirement System Funds	Total
\$ 300,302	\$ 1,025,478	\$ 265,065	\$ 3,469,543
1,126,682	—	22,823,538	23,950,220
7,131	—	281,329	1,438,392
—	—	110,970	110,970
—	—	—	223,542
—	—	—	94,660
—	—	—	94,810
13,472	—	—	13,614
—	—	—	61,551
—	12,613,676	—	12,613,676
—	13,056	—	293,511
\$ 1,447,587	\$ 13,652,210	\$ 23,480,902	\$ 42,364,489

\$ 2,241	\$ 43,168	\$ 105,072	\$ 1,133,398
—	—	—	111,071
—	11,513	—	13,513
216,392	—	—	390,804
—	—	—	257,285
—	700,711	—	700,711
—	—	23,375,830	23,375,830
—	1,247,121	—	1,247,121
—	1,875,580	—	1,891,879
218,633	3,878,093	23,480,902	29,121,612

—	9,150,598	—	9,150,598
886,485	318,377	—	2,007,910
342,469	305,142	—	2,084,369
1,228,954	9,774,117	—	13,242,877
\$ 1,447,587	\$ 13,652,210	\$ 23,480,902	\$ 42,364,489

University of California

Combining Statement of Changes in Fund Balances

Year Ended June 30, 1995

(Amounts in thousands)

	Current Funds	Loan Funds
REVENUES AND OTHER ADDITIONS:		
Unrestricted current fund revenues		
General.....	\$ 3,619,323	—
Auxiliary enterprises and hospitals.....	2,277,065	—
Restricted gifts, grants, and contracts.....	4,164,746	\$ 260
Investment and interest income.....	219,312	9,230
Net gain (loss) on sale of investments.....	(2,655)	—
Governmental grants and contracts.....	—	4,326
Student fees for debt service.....	—	—
Governmental appropriations.....	—	—
Expended for plant facilities, (including \$331,817 financed from current funds).....	—	—
Retirement of indebtedness.....	—	—
Other.....	271,478	2,829
Total Revenues and Other Additions.....	10,549,269	16,645
EXPENDITURES AND OTHER DEDUCTIONS:		
Current fund expenditures.....	9,827,674	—
Plant fund expenditures.....	—	—
Debt Service		
Principal retirement.....	—	—
Interest.....	—	—
Disposal of plant assets.....	—	—
Other.....	40,188	4,743
Total Expenditures and Other Deductions.....	9,867,862	4,743
TRANSFERS IN (OUT).....	(503,721)	480
Net Increase in Fund Balances.....	177,686	12,382
Fund Balance, July 1, 1994.....	1,780,642	269,096
Fund Balance, June 30, 1995.....	\$ 1,958,328	\$ 281,478

Endowment and Similar Funds	Plant Funds	Total
—	—	\$ 3,619,323
—	—	2,277,065
\$ 17,725	\$ 78,307	4,261,038
644	40,275	269,461
24,864	27,067	49,276
—	17,888	22,214
—	9,090	9,090
—	112,239	112,239
—	685,717	685,717
—	129,136	129,136
235	11,708	286,250
43,468	1,111,427	11,720,809
—	—	9,827,674
—	395,592	395,592
—	129,136	129,136
—	209,229	209,229
—	190,988	190,988
3,547	1,576	50,054
3,547	926,521	10,802,673
27,477	475,764	—
67,398	660,670	918,136
1,161,556	9,113,447	12,324,741
\$ 1,228,954	\$ 9,774,117	\$ 13,242,877

University of California - Current Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended June 30, 1995

(Amounts in thousands)

	Total
REVENUES AND OTHERS ADDITIONS	
Tuition and fees.....	\$ 916,737
Federal appropriations, grants, and contracts.....	1,316,951
State appropriations, grants, and contracts.....	1,950,868
Private gifts, grants, and contracts.....	443,477
Sales and services	
Educational activities.....	673,824
Auxiliary enterprises.....	521,474
Teaching hospitals.....	1,755,591
Local government.....	89,502
Department of Energy laboratories.....	2,392,710
Other.....	488,135
Total Revenues and Other Additions.....	10,549,269
EXPENDITURES AND OTHER DEDUCTIONS	
Instruction.....	1,719,757
Research.....	1,441,584
Public services.....	170,954
Academic support.....	756,749
Teaching hospitals.....	1,647,617
Student services.....	240,553
Institutional support.....	407,361
Operation and maintenance of plant.....	257,329
Student financial aid.....	381,844
Auxiliary enterprises.....	440,383
Department of Energy laboratories.....	2,363,543
Other.....	40,188
Total Expenditures and Other Deductions.....	9,867,862
OTHER FINANCING USES	
Transfers out.....	(503,721)
Net Increase in Fund Balance.....	177,686
Fund Balances, July 1, 1994.....	1,780,642
Fund Balances, June 30, 1995.....	\$ 1,958,328